Exhibit B

Page 1 of 19

. . .

Income 8a Taxable interest income (also attach Form(s) W-2) 8a Taxable interest income (also attach Schedule B if over \$400) Attach Copy B of your Forms W 2, W-2G, and 1099-R here. If you did not get a W-2 see page 10 get a W-2 see page 10 Attach Capital gain of (loss) (attach Schedule D) Attach Check or money order on top of any 7 20/ 035 8a 745 477 8a 7 20/ 035 8a 745 477 8b 10 8a 7 20/ 035 8a 745 477 9 64/ 520 9 64/ 520 9 64/ 520 9 64/ 520 9 64/ 520 9 64/ 520 9 64/ 520 9 64/ 520 10 11 12 13 50 745 41 15 16b 17a 17b 1axable amount (see page 17) 17b 17a 17b 1axable amount (see page 17) 17b 17b 1axable amount (see page 17) 17b 17b 17axable amount (see page 17) 17b	§ 1040	Jį	LS. Individual Income Tax Return 1991 (0)		gist pri r	
See page 12 Single Manied filing joint atom (e) in class than Manied filing joint atom (e) in class that Manied filing joint atom (e) in class th		F				
instructions on page 11.) Use the IRIS label. Miss. Special security in above and full name here. ▶ Check only one box special sp	Label /		A desired by the first both the first by the	You	r social security nur	nber
Ligar the pilot Chrewise,		۱.	DAVID M. NASEMAN			
Use the JRS (abbit. Otherwise, please print or type file plants and process of the JRS (abbit. Otherwise, please print or type file please print or		8		Spor	use's social security	numbe
tabel. Otherwise, please print or type Presidential Election Campalign (See page 11.) 1				,,,		
Comparison Co	label.					
Comparison Co		E L	P.o. Box 35			tion
Presidential Campaign (See page 11.) Priling Status Check only on the stand of th		Ê				
Decidence was a fire of the mand? See page 113 Florit return, does your spouse want \$1 to go to this fund? Yes		<u> </u>			111111111111111111111111111111111111111	· ·
Filling Status 1 2		aign 🕨				
Harried filing jebrate return (even if only one had income) All Married filing separate return Enter spouse a social security no above and full name here. ▶ Head of household (with qualifying person). (Sée page 12) If the qualifying person is a child but not your dependent of the person of t	(See page 11.)		If joint return, does your spouse want \$1 to go to this fund? . Yes	No	reduce your refund	<u>d.</u>
Check only one box 4 Head of household (with qualifying person). (See page 12.) If the qualifying person is a child but not your dependence of the page 12.) Exemptions (See page 12.) 5 Custifying widowleys with dependent child (year spouse died > 19. (See page 12.) Exemptions (See page 12.) 6a	Filtur Pinis	_ 1				
Head of household (with qualifying person). (See page 12.) Hithe qualifying person is a child but not your dependence on the child is a name here.	Linud Sigin	5 2				
enter this child's name here. > Compare than six	-, .	3				
Exemptions (See page 12) See page 12) See page 12) See page 12) See page 12) See page 12) See page 12) See page 12) See page 13 See page 14 See page 15 See page 15 See page 16 See page 17 See page 18 See page 18 See page 19 See pag		4		s a chi	ld but not your dep	endent
Exemptions (See page 12) b Spouse Dependents (1) Name (first. initial, and last name) H more than six dependents, see page 13 H more than six dependents H more than six dependents H more than six dependents, see page 13 H more than six dependents, see page 13 H more than six dependents, see page 13 H more than six dependents H more than six dependents H more than six dependents, see page 13 H more than six dependents H more than six dependents H more than six dependents, see page 13 H more than six dependents H more than six dependent social security proves the survey of the survey o	alle cox	_	enter this child's name here.			
return do not check box 6a But be sure to check the box on line 35b on page 2 by Spouse c Dependents (1) Name (first, Initial, and list name) If more than six dependents, see page 13 If you did not get a W-2s, and 199- Page 1 Pag						ربر ار ارد ندر ۱ محسر
See page 12 Dependents C Dependents	Evernations	6	a (X) Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax	(.5		•
C Dependents: (1) Asine (first, limidal, and last name) If more than six dependents, see page 13 If you did not get a w 2 see page 14 If you did not get a w 2 see page 19 If you did not get a w 2 see page 10 If you did not get yet yet yet yet yet yet yet yet yet y	•			: ac .		
If more than six dependents, see page 13 d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement check here by a fact interest in come (also attach Schedule B if over \$400). Attach Copy B of your Forms W-2, 426, and 1099-R here. If you did not get a W-2 see page 10 If you did not claimed and 1099-R here. If you did no	(See page 12.)		The state of the s	months		•
If more than six dependents, see page 13 d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement chack here by the dust to device a separation (see page 14) Attach Copy B of your Forms W 2, W.2G, and 1099-R here. If you did not get a W 2 see page 10 If you did not get a W 2 see page 10 Forms W 2 and 10			if under dependent's social security relationship to lived it	s your	emmes en or	
If more than six dependents, see page 13 define the with your death of diverse are separation (see page 14) defined the with your death of diverse are separation (see page 14) Total number of exemptions claimed Wages salaries tips etc. (attach Forms) W-2) Attach Copy B of your Forms W-2, W-26, and 1199-R here. If you did not get a W-2 see page 16 11 12 12 13 14 14 15 15 15 15 16 16 18 16 18 16 18 17 17 18 18 16 18 17 18 18 18 18 18 18 18 18 18 18 18 18 18			your function and any soul soul in which is your in	1991		_
dependents, see page 13 If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement check here	If more than six			W117500 1 to F	dilw svil Pobib •	
see page 13 See page 13 See page 14 See page 15			INCOMPANIENT OF THE PROPERTY O	- a seri sana ana mana manana		
Na. of other dependents on 6c Add numbers Add number	see page 13				separation (see	****
If you child didn't live with you but is claimed as your dependent under a pre-1985 agreement check here			AND ADDRESS OF THE PROPERTY OF			
d If your child didn't live with you but is claimed a your dependent under a pre-1985 agreement check here Total number of exemptions claimed 7 Wages salarles tips etc. (attach Form(s) W-2) 8a Taxable Interest income (also attach Schedule B if over \$400). 8b Attach Copy B of your Forms W-2, W-2G, and 1099-R here. 10 Taxable refunds of state and local income taxes if any from worksheet on page 16 11 Alimony received 11 Alimony received 12 Business income or (loss) (attach Schedule B if over \$400) 13 Capital gain or (loss) (attach Schedule C) 14 Capital gain or (loss) (attach Schedule C) 15 Other gains or (losses) (attach Schedule C) 16 Total IRA distributions not reported on line 13 (see page 17) 16 Total pensions and annotifies 17a Total pensions and annotifies 17b Farm income or (loss) (attach Schedule F) 20 Unemployment compensation (insurance) (see page 18) 21a Social security benefits. 21a Total pensions and annotifies 21b Total pensions and annotifies 21c Total pensions and annotifies 21d Your IRA deduction, from applicable worksheet on page 20 or 21 24a Your IRA deduction, from applicable worksheet on page 20 or 21 24b Spouse s IRA deduction, from applicable worksheet on page 20 or 21 25 One half of self-employment tax (see page 21) 26 Self-employed habit insurance deduction from worksheet on page 20 or 21 27 Keogh retirement plan and self-employed SEP deduction 28 Penalty on early withdrawal of savings 28 Penalty on early withdrawal of savings			INCOMENDATION AND ADD THE REPORT OF THE PROPERTY OF THE PROPER			****
Income Attach Copy B of your Forms W-2, W-2G, and 1099-R here. Attach check or money order on top of any Forms W-2 W-2G, or 1099-R Attach check or money order on top of any Forms W-2 W-2G, or 1099-R Attach check or money order on top of any Forms W-2 Ser W-2G, or 1099-R Add the amounts shown in the far right column for lines 7 through 22 Adjustments to Income (list type and amount—see page 19) Adjustments to Income (See page 19) Attach check or money order on top of any Forms W-2 Social security benefits. 24a Adjustments to R Adjustments to R Adjustments to R Cep page 19) Attach check or money order on top of any Forms W-2 Social security benefits. 21a Adjustments to R Adjustments to R Cep page 19) Add the amounts shown in the far right column for lines 7 through 22. This is your total income Income Page 19 Attach check or money order on top of any Forms W-2 Adjustments to R Cep page 19) Add the amounts shown in the far right column for lines 7 through 22. This is your total income Page 19 Add the amounts shown in the far right column for lines 7 through 22. This is your total income Page 19 Add the amounts shown in the far right column for lines 7 through 22. This is your total income Page 19 Add the amounts shown in the far right column for lines 7 through 22. This is your total income Page 19 Add the amounts shown in the far right column for lines 7 through 22. This is your total income Page 19 Add the amounts shown in the far right column for lines 7 through 22. This is your total income Page 19 Add the amounts shown in the far right column for lines 7 through 22. This is your total income Page 19 Add the amounts shown in the far right column for lines 7 through 22. This is your total income Page 19 Add the amounts shown in the far right column for lines 7 through 22. This is your total income Page 19 Add the amounts shown in the far right column for lines 7 through 22. This is your total income Page 19 Add the amounts shown in the far right column for lines 7 through 22. Th			and the second s		Add numbers	
Income Attach Copy B of your Forms W-2, W-2G, and 1099-R here. If you did not get a W-2 see page 10 Attach check or money order on top of any pot	•		We had an out to a definition of a community of the contract o	▶ 🗀		2.
Attach Copy B of your Forms W-2, W-2G, and 1099-R here. If you did not get a W-2 see page 10 Attach check or money order on top of any Forms W-2 W-2G, or 1099-R Forms W-2 W-2G, or 11099-R W-2G, or 1109-R W-2G	·			İż	<u> </u>	27
Attach Copy B of your Forms W-2, W-2G, and 1099-R here. If you did not get a W-2 see page 10 10 Expired gain or (loss) (attach Schedule C) 12 Expired gain or (loss) (attach Schedule C) 13 Capital gain or (loss) (attach Schedule C) 15 Cother gains or (losses) (attach Form 4797) 16 Total IRA distributions not reported on line 13 (see page 17) 17 Total pensions and annotites 172 175 Taxable amount (see page 17) 176 Total pensions and annotites 172 175 Taxable amount (see page 17) 176 Total pensions and annotites 172 175 Taxable amount (see page 17) 176 Total pensions and annotites 172 175 Taxable amount (see page 17) 176 Total pensions and annotites 172 175 Taxable amount (see page 17) 176 Total pensions and annotites 172 175 Taxable amount (see page 17) 176 Total pensions and annotites 172 175 Taxable amount (see page 17) 176 Total pensions and annotites 172 175 Taxable amount (see page 17) 176 Total pensions and annotites 172 175 Taxable amount (see page 18) 177 Total pensions and annotites 172 175 Taxable amount (see page 18) 177 Total pensions and annotites 172 175 Taxable amount (see page 18) 177 Total pensions and annotites 172 175 Taxable amount (see page 18) 177 Total pensions and amounts 175 Total pensions and annotites 175 Total pensions 175	Income	-		-		
Copy B of your Forms W-2, 10 Taxable refunds of state and local income taxes if any from worksheet on page 16 10 10 1099-R here. 11 Alimony received 11 Alimony received 12 Business income or (loss) (attach Schedule C) 12 Business income or (loss) (attach Schedule C) 12 Capital gain or (loss) (attach Schedule C) 13 SCO, 765 or 14 Capital gain of (loss) (attach Schedule D) 15 Other gains or (losses) (attach Form 4737) 16 Total IRA distributions 16a 16b Taxable amount (see page 17) 17b						
Forms W-2, and 1099-R here. 11 Taxable refunds of state and local income taxes. If any from worksheet on page 16 12 Business income or (loss) (attach Schedule C) 13 Soc. 785 or 165 Total IRA distributions and annehites 17a 17b Taxable amount (see page 17) 15 Cother galns or (loss) (attach Form 4797) 16 Total IRA distributions 16a 16b Taxable amount (see page 17) 17a Total pensions and annehites 17a 17b Taxable amount (see page 17) 18 Rents royalities, partnerships estates trusts etc (attach Schedule E) 19 Farm income or (loss) (attach Format 4797) 19 Farm income or (loss) (attach Format 4797) 19 Farm income or (loss) (attach Schedule F) 20 Unemployment compensation (insurance) (see page 18) 21a Social security benefits, 21a 21b Taxable amount (see page 18) 21b Taxable amount (see page 18) 21c Other income (list type and amount—see page 19) 22d Your IRA deduction, from applicable worksheet on page 20 or 21 24a 5 24a Your IRA deduction, from applicable worksheet on page 20 or 21 24b 5 25 One half of self-employment tax (see page 21) 26 Self-employed health insurance deduction from worksheet on page 22 or 27 28 Penalty on early withdrawal of savings		-	• • • • • • • • • • • • • • • • • • • •			29
## Alimony received 11 Alimony received 12 Business income or (loss) (attach Schedule C) 13 Capital gain or (loss) (attach Schedule C) 14 Capital gain or (loss) (attach Schedule D) 15 Other gains or (losses) (attach Form 4797) 16 Total IRA distributions and annuities 17a Total pensions and annuities 17b Taxable amount (see page 17) 17b Total pensions 17b Total pensions 17c Total pensions and annuities 17a Total pensions 17b Taxable amount (see page 17) 17b Total pensions 17b Taxable amount (see page 18) 20 Unemployment corrupensation (insurance) (see page 18) 21b Taxable amount (see page 18) 22c Total pensions 22d Taxable amount (see page 18) 22d Taxable am		-				1
If you did not get a W-2 see page 10 12 Business income or (loss) (attach Schedule C) 13 Capital gain or (loss) (attach Schedule D) 14 Capital gain distributions not reported on fine 13 (see page 17) 15 Other gains or (losses) (attach Form 4797) 16 Total IRA distributions 16 Total IRA distributions 17 Total persions and annuities 18 Rents royalties, partnerships estates trusts etc (attach Schedule E) 19 Farm income or (loss) (attach Schedule F) 20 Unemployment compensation (insurance) (see page 18) 21 Social security benefits 21 Social security benefits 21 Social security benefits 21 Social security benefits 22 Other income (list type and amount—see page 19) 23 Add the amounts shown in the far right column for lines 7 through 22. This is your total income 24 Your IRA deduction, from applicable worksheet on page 20 or 21 25 One half of self-employment tax (see page 21) (See page 19) 26 Self-employed health insurance deduction from worksheet on page 22 27 Keogh retirement plan and self-employed SEP deduction 28 Penalty on early withdrawal of savings					and the state of t	1
If you did not get a W-2 see page 10 13 Capital gain or (loss) (attach Schedule D) 14 Capital gain distributions not reported on fine 13 (see page 17) 15 Other gains or (losses) (attach Form 4797) Attach check or money order on top of any Forms W-2 W-2G, or 19 Farm income or (loss) (attach Schedule F) 19 Unemployment compensation (insurance) (see page 18) 21 Social security benefits. 21a 21b Taxable amount (see page 18) 22 Other income (list type and amount—see page 19) Adjustments 10 Income 24 Your IRA deduction, from applicable worksheet on page 20 or 21 25 Self-employed health insurance deduction, from worksheet on page 22 26 Keogh retirement plan and self-employed SEP deduction 27 Penalty on early withdrawal of savings 28 Penalty on early withdrawal of savings 29 The Taxable amount (see page 18) 20 21b Taxable amount (see page 18) 21 24a 24a 25 One half of self-employment tax (see page 21) 25 Self-employed health insurance deduction. From worksheet on page 22 26 Self-employed health insurance deduction. Tom worksheet on page 22 27 Keogh retirement plan and self-employed SEP deduction 27 28 Penalty on early withdrawal of savings	1099-R nere.		•			
page 10 14 Capital gain distributions not reported on line 13 (see page 17) 15 Other gains or (tosses) (attach Form 4797) Attach check or money order on top of any Forms W-2 W-2G, or 19 Farm income or (loss) (attach Schedule F) 19 Unemployment compensation (insurance) (see page 18) 20 Unemployment compensation (insurance) (see page 18) 21 Social security benefits. 21a 21b Taxable amount (see page 18) 22 Other income (list type and amount—see page 19) Add the amounts shown in the far right column for lines 7 through 22. This is your total income P 30 Unemployment tax (see page 20 or 21 24a b Spouse 3 IRA deduction, from applicable worksheet on page 20 or 21 24b Cone half of self-employment tax (see page 21) (See page 19) 26 Self-employad health insurance deduction. From worksheet on page 22 26 Cape Penalty on early withdrawal of savings 28 Penalty on early withdrawal of savings 28 Cape 29 Cape 2			• • • •		50. 745	यय
Attach check or money order on top of any to						†
Attach check or money order on top of any Forms W-2 W-2G, or 19 Farm income or (loss) (attach Schedule F) Unemployment compensation (insurance) (see page 18) 20 Unemployment compensation (insurance) (see page 18) 21 Social security benefits. 21a 21b Taxable amount (see page 18) 22 Other income (list type and amount—see page 19). 23 Add the amounts shown in the far right column for lines 7 through 22. This is your total income > 23 457, 602 9 Adjustments 16a Total IRA distributions 16a 17a 17b Taxable amount (see page 17) 17b	hade 10		· ·			
money order on top of any Forms W-2 18 Rents royalties, partnerships estates trusts etc (attach Schedule E) 18 (1, 196 or W-2G, or 19 Farm income or (loss) (attach Schedule F) 19 20 Unemployment compensation (insurance) (see page 18) 20 Other income (list type and amount—see page 19) 23 Add the amounts shown in the far right column for lines 7 through 22. This is your total income 23 457, 602 9 Adjustments 19 Self-employed health insurance deduction from worksheet on page 20 or 21 24b 25 One half of self-employment tax (see page 21) 25 Self-employed health insurance deduction from worksheet on page 22 26 27 Keogh retirement plan and self-employed SEP deduction 28 Penalty on early withdrawal of savings 28	Attach check or		"			†
Forms W-2 W-2G, or 19 Farm income or (loss) (attach Schedule F) 20 Unemployment compensation (insurance) (see page 18) 21a Social security benefits. 21a 21b Taxable amount (see page 18) 22 Other income (list type and amount—see page 19) 23 Add the amounts shown in the far right column for lines 7 through 22. This is your total income 23 457, 602 9 Adjustments b Spouse's IRA deduction, from applicable worksheet on page 20 or 21 b Spouse's IRA deduction, from applicable worksheet on page 20 or 21 cone half of self-employment tax (see page 21) (See page 19) 26 Self-employed health insurance deduction, from worksheet on page 22 27 Keogh retirement plan and self-employed SEP deduction 28 Penalty on early withdrawal of savings						f~
W-2G, or 1099-FI. 19 Farm income or (loss) (attach Schedule F) 20 Unemployment compensation (insurance) (see page 18) 21a Social security benefits. 21a 21b Taxable amount (see page 18) 22 Other income (list type and amount—see page 19) 23 Add the amounts shown in the far right column for lines 7 through 22. This is your total income > 23 457, 602 9 Adjustments 19 Farm income or (loss) (attach Schedule F) 20 Unemployment compensation (insurance) (see page 18) 21b 22 22				L	11.196	00)
20 Unemployment compensation (insurance) (see page 18) 21a Social security benefits. 21a 21b Taxable amount (see page 18) 22 Other income (list type and amount—see page 19) 23 Add the amounts shown in the far right column for lines 7 through 22. This is your total income > 23 457, 602 9 Adjustments 10 Income 25 One half of self-employment tax (see page 21) 26 Self-employad health insurance deduction. Irom worksheet on page 20 or 21 26 Self-employad health insurance deduction. Irom worksheet on page 22 27 Keogh retirement plan and self-employed SEP deduction 28 Penalty on early withdrawal of savings 20 21b Taxable amount (see page 18) 22 24a 24b 24a 24b 25 25 26 27 Keogh retirement plan and self-employed SEP deduction 28 Penalty on early withdrawal of savings				1		
21a Social security benefits. 21a 21b Taxable amount (see page 18) 22 Other income (list type and amount—see page 19) 22 Add the amounts shown in the far right column for lines 7 through 22. This is your total income 23 457, 402 9 Adjustments b Spouse's IRA deduction, from applicable worksheet on page 20 or 21 24a 5 Spouse's IRA deduction, from applicable worksheet on page 20 or 21 24b 25 One half of self-employment tax (see page 21) 25 Self-employed health insurance deduction. Irom worksheet on page 22 26 27 Keogh retirement plan and self-employed SEP deduction 28 Penalty on early withdrawal of savings 28	1099-A.	-				<u></u>
22 Other income (list type and amount—see page 19) 23 Add the amounts shown in the far right column for lines 7 through 22. This is your total income > 23 457, 622 9 Adjustments to Income 24 Your IRA deduction, from applicable worksheet on page 20 or 21 25 One-half of self-employment tax (see page 21) 25 Che half of self-employed health insurance deduction, from worksheet on page 22 27 Keogh retirement plan and self-employed SEP deduction 28 Penalty on early withdrawal of savings 22 457, 622 9 24a Your IRA deduction, from applicable worksheet on page 20 or 21 24b 25 25 Che half of self-employment tax (see page 21) 25 26 27 Keogh retirement plan and self-employed SEP deduction 28 Penalty on early withdrawal of savings				·		
Add the amounts shown in the far right column for lines 7 through 22. This is your total income 23 457, 602 9 Adjustments to Income 24 Your IRA deduction, from applicable worksheet on page 20 or 21 25 One half of self-employment tax (see page 21) 26 Self-employed health insurance deduction, from worksheet on page 22 27 Keogh retirement plan and self-employed SEP deduction 28 Penalty on early withdrawal of savings 29 Yerous 1 24a 24a Your IRA deduction, from applicable worksheet on page 20 or 21 24b 25 25 25 26 27 28 Penalty on early withdrawal of savings						
Adjustments to Income 24a Your IRA deduction, from applicable worksheet on page 20 or 21 b Spouse's IRA deduction, from applicable worksheet on page 20 or 21 25 One-half of self-employment tax (see page 21) 25 Self-employed health insurance deduction, from worksheet on page 22 27 Keogh retirement plan and self-employed SEP deduction 28 Penalty on early withdrawal of savings 24a 24a 24b 25 25 25 26 27 28 28 29 20 20 21 22 22 23 24 24 24 24 25 25 26 27 28 28 28 28				<u> </u>	457. 602	92
Adjustments b Spouse's IRA deduction, from applicable worksheet on page 20 or 21 to Income 25 One-half of self-employment tax (see page 21) 25 Self-employed health insurance deduction, from worksheet on page 22 27 Keogh retirement plan and self-employed SEP deduction 28 Penalty on early withdrawal of savings 28		24a	Your IRA deduction, from applicable worksheet on page 20 or 21 24a		to a series of the series of t	
to Income 25 One half of self-employment tax (see page 21) (See page 19) 26 Self-employed health insurance deduction, from worksheet on page 22 27 Keogh retirement plan and self-employed SEP deduction 28 Penalty on early withdrawal of savings 28						
(See page 19) 26 Self-employed health insurance deduction, from worksheet on page 22 27 Keogh retirement plan and self-employed SEP deduction 28 Penalty on early withdrawal of savings 28	to Income	-				
27 Keogh retirement plan and self-employed SEP deduction 28 Penalty on early withdrawal of savings 28	(See page 191					
28 Penalty on early withdrawal of savings 28	fore bade is i				1	
20						
AND CONTROL OF THE PROPERTY OF						
30 Add lines 24a through 29. These are your total adjustments			Add lines 24a through 29. These are your total adjustments			00.
Adjusted 31 Subtract line 30 from line 23. This is your adjusted gross income. If this arrown is less than	Adjusted	31	Subtract line 30 from line 23. This is your adjusted gross income. If this amount is less than		ng a w - a	
Gross income \$21,250 and a child lived with you see page 45 to find out if you can claim the "Earned Income Credit" on line 56.			Credit" on line 56.	31	457. 402	92

Document 36-3

Form 1040 (19		Annual form the Of Individual course incornal	1	457		Page 2
Tax	32	Amount from line 31 (adjusted gross income)	32 	43%	SUL	74
Compu	. 33a	Check if: [] You were 65 or older, [] Blind: [] Spouse was 65 or older, [] Blind Add the number of boxes checked above and enter the total here 33a				
tation	ŧ	And the training of house developed and a series of the se				
If you want		If you are married filling a separate return and your spouse itemizes deductions,		8		1
the IRS to figure your		or you are a dual-status allen see page 23 and check here				
tax, see pag 24	e 54	Itemized deductions (from Schedule A, line 26), OR Enter Standard deduction (shown below for your filing status). Caution: If you				1
	04	the checked any box on line 33a or b, go to page 23 to find your standard deduction. If you checked box 33c, your standard deduction is zero	34	98	817	57
		your: Single—\$3,400 • Head of household—\$5,000 Married filing jointly or Qualifying widow(er)—\$5,700 Married filing separately—\$2.850		·	,	
	35	Subtract line 34 from line 32	35	358	785	35
	36	If line 32 is \$75,000 or less, multiply \$2 150 by the total number of exemptions claimed on				
		line 6e If line 32 is over \$75 000 see page 24 for the amount to enter	36			00
	37	Taxable income. Subtract line 36 from line 35. (If line 36 is more than line 35 enter -0-) Enter tax Check if from a Tax Table b Tax Rate Schedules c Schedule D.	37	358	<u> 785</u>	35
	38	or d [] Form 8615 (see page 24) (Amount if any, from Form(s) 8814 > e)	38	104	338	96
	39	Additional taxes (see page 24) Check if from a [] Form 4970 b [] Form 4972	39		<u> </u>	-
	40	Add lines 38 and 39	40	104.	338	96
	41	Credit for child and dependent care expenses (attach Form 2441) 41				
Credits	42	Credit for the elderly or the disabled (attach Schedule R) 42				
(See page	43	Foreign tax credit (attach Form 1116)		1		Ì
25)	44	Other credits (see page 25) Check if from a C Form 3800				
		b ☐ Form 8395 c ☐ Form 8801 d ☐ Form (specify) 44 1		_		سدا
	45 46	Add lines 41 through 44 Subtract line 45 from line 40. (If line 45 is more than line 40, enter -0)	45	102	- 	75
84 - 1214 M. F.			45 47	. 102	630	01
Other	47	Self-employment tax (attach Schedule SE) Alternative minimum tax (attach Form 6251)	48	₹ 2	272	42
Taxes	48 49	Recapture taxes (see page 26) Check if from a [] Form 4255 b [] Form 8611 c [] Form 8828	49			<u></u>
	50	Social security and Medicare tax on tip income not reported to employer (attach Form 4137)	50			
	51	Tax on an IRA or a qualified retirement plan (attach Form 5329)	51			
	52	Advance earned income credit payments from Form W-2	52	<u>.</u>		<u> </u>
	53	Add lines 46 through 52. This is your total tax.	53	105,	922	4/3
Payments	54	Federal income tax withheld (il any is from Form(s) 1099 check > []) 54 43 469 43		,		
	55	1991 estimated tax payments and amount applied from 1990 return 55 63, 574 co				
Attach	56	The state of the s			j	l
Forms W-2. W-2G, and	57 58	Amount paid with Form 4868 (extension request) 57 Excess social security Medicare and RRTA tax withheld (see page 27) 58				l
1099-R to front.		Other payments (see page 27). Check if from a				ĺ
II OF II.		b Form 4136				
		Add lines 54 through 59. These are your total payments	60	107 4	142	43
	61	I line 60 is more than line 53, subtract line 53 from line 60. This is the amount you OVERPAID	51	1,5	40	00
Refund or	62	Amount of line 61 to be REFUNDED TO YOU	62	!		<u> </u>
Amount You Owe	63	Amount of line 61 to be APPLIEB TO YOUR 1992 ESTIMATED TAX ► 63 / 1, 5 40 00			1	
190 OWG		I fine 53 is more than fine 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE. Attach check or money order for full amount payable to "Internat Revenue Service." Write your			ļ	
		name address social security number daytime phone number, and 1991 Form 1040 on it	64		mmi	מחחח
		stimated tax penalty (see page 28). Also include on line 64. 65				
Sign	Under p	enaities of perury. I declare that I have examined this return and accompanying schedules and statements, and say are true correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w	d to the	best of my le	nowledg	je and ledoo
Here		ur signature Date Your occupation	,,,,,,,			(COBO
Keep a copy		David M. Yforeman 4-15-92 Attorney	<i>-</i>	Lau	,	
of this return or your	So	ouse's signature (if joint return POTH must sign) , Date Spouse's occupation				
ecords.	1 -	forble Starding 4-15-92 Vice Presiden	nt d	Genera	Q Com	nse l
Paid	Prepare	Date Checkil		parer's socia		y no
aiu Pronarerie	signatur	self-employed	<u> </u>	;		
		erne (or youts ployed) and E.I. No.		<u>-</u> -		
,,,, viii,	address	ZIP code				
		US Govern	ment Pi	iming Office: 1	9912	85-148

FREE TRANS	3.62	F-767.E	THE THE PARTY	SEE THE SE	Terret
100 No. 100 No.	2 Fedi	arni Fil	ng Co		. 54
FUIDALLE WALLE AD	25 AS V S	7 2 7 22 12 1 1 2 1 2 1 2 1 2	1001		Sk k
I AAN DE LO DE MAN MIN	t embin	686 C P ack		Tax Return	
This information is being	lumshed	to the IRS	sug appropr	iate State of	ficials
1 Control Number	Dept	Corp.	Emp	Oyer use or	ally
000415 FB2			T	9	4
2 Employer's name,			ode		
LIN BROAD	CASTI	NG	. 		- [
1370 AVE 0	F. HI	AME	RICAS		
NEW YORK	NY 1	0019			İ
3 Employer's ID num		7			1:
62-067380		ł			
4 Employer's state iD	nimhec	 			
620673800			under 9 2	oa number	
6 Stat Emix Deceased P	ension als	Laga es	1017 000 0	Sec.	3
	X	l ceganic	. Jorgenia	neteries co	™ A]
7 Allocated tips		B Adv	ance EIC	AVIDEDI.	
		ſ		•	- 11
9 Federal income lax	withheld	10 Wes	es, tips, o	her comb.	
1 /000.6	iO	ł	350	വര വര	
11 Social Security tax v	hladhny	12 Soci	al Security	Avages	
2170.0	Q		350	00.00	
13 Social Security lips		14 Med	care wage	and tips	
15 Medicare lax withhel	-,		350	00.00	1 3
1	٠,	15 Hone	ustified pl	ah\$	71
507.5					1
17 See Instrs. for Box 1	2	18 Other	•		```1 §
i	1				11
}	- 4] #
19 Santauasa					
19 Employee's name, ad	diess an	d ZIP cod	0		11
DAVID NASEN	IAN				18
425 E 51 ST NY, NY 10022					1 #
MT, MT 10022					1 1
]
22 Dependent care benef	ite :	23 Benefi	no include	lin Box 10	-11
	1.				1 1
24 State income tax 25	State wa	gea, tips	26 Name	of state	4
2583 . 25 f	350	AA AA	\$15/170		1 8
27 Local Income tax 28	Focal Mi	ges, Sps	29 Name	of locality	1 🖁
1190,00	350	00,00	NEW Y	ORK	I
				Fold and	- 4
				・いいょされて	i Lii

1861 thomas a sease and lax Statement 1861	FODE W-7 William and The Control	TO THE PERSON OF	ARE YORK NO COOC	and ZIP cods	MOLIE FLAINS NY 10604	A WHOT RED DAK LANE	EORIDA DE MESU	and the same address and the objection	* Single Property Country 1528 application 1531	13-290745
		3 1	20 Mate misery 133	BRONS 1550000 1	- Walt Law of any Electron	I Discr	- Publisher worst and Committee		Straight of the straight of th	The state of the s
OMB # 143-201 (1-02:43)	6,420.52 ************************************	12,236,08 166,035,27	0.00 485.00		0.00	:-0.000.00	15 Hirature has maked as 15 March	5.27 3.910.80	0.00	Aleedid Up) Advice II
information sy being lything to animal of in	NEW YORK CITY	NEW YORK		kuraningia pu	00 C 1.566.00 a	L	13 AMERICAN PROPERTY 10.00 W	بإي	36 868 43 Faderal Tay Bangayaya	

SCHEDU	LES /	A&B	Schedule A—Itemized Deductions		OMB No. 1545	i-0074
(Form 104	0)	Š	(Schedule B is on back)		199	1
Department of the Internal Revenue	Service	ι ^ή (L)	► Attach to Form 1040. ► See instructions for Schedules A and B (Form 1040	ŋ.	Attachment Sequence No	. 07
Name(s) show				Yo	ur social security	number
DAV	<u> </u>		NASEMAN and TOELL HARDING			
Medical			tion: Do not include expenses reimbursed or paid by others.			
and Dental	1 2		dical and dental expenses. (See page 38.)	-		
Expenses			Itiply line 2 above by 7.5% (.075)			[
Expenses	4	Sut	otract line 3 from line 1. Enter the result. If less than zero, enter -0-	4	7	00
Taxes You	5		te and local income taxes 5 75, 623 of			
Paid	6		estate taxes	ī W		
(Sèe	7		er taxes. (Listinclude personal property taxes.)]
page 38.)		14	less . Tax on Automobiles + Arranel Amounty 7 909 09			
The state of the s	8		Illnes 5 through 7. Enter the total	8	90, 45	7 51
Interest	9:	a Hom	ne mortgage interest and points reported to you on Form 1098 9a 4, 738 35	-////		-
You Paid			ne mortgage interest not reported to you on Form 1098 (If			
(Ses		pald	to an individual, show that person's name and address.)			1
page 39.)		n- n -n -	The state of the section of the sect		8	
•		****	9b			
Note: Personal			and the second s	-		
interest is	10		nts not reported to you on Form 1098. (See			
no longer			stment interest (attach Form 4952 if required). (See	-////	Ž.	1
deductible	11		9 40)			
	12		lines 9a through 11. Enter the total	12	7, 404	4 35
Gifts to Charity		Сач	tion: If you made a charitable contribution and received a benefit in return, see page 40.			
(See	13	Con	tributions by cash or check 13 //, 058 86			
page 40)	14	if ov	er than cash or check. (You MUST attach Form 8283 er \$500.)			
	15 16		yover from prior year. 15 Inter the total 16	11,483	, ,	
Casualty and			HIGG ID GROOMS SOL WILLIAM DOCUMENTS	╁╧	77.703	80
Theft Losses		Casu	ialty or theft loss(es) (attach Form 4684). (See page 40.)	17		00
Moving			and the second section of the second	 		1
Expenses	18	Movi	ng expenses (attach Form 3903 or 3903F). (See page 41.)	18	7	00
Job Expenses	19	Unre	imbursed employee expenses—job travel union			1
and Most Oth	er		, job education, etc. (You MUST attach Form 2106			1
Miscellaneous	\$		uired See instructions) > 19			
Deductions	20		r expenses (investment tax preparation safe sit box etc.) List type and amount			ŀ
(See		•	Sit box. etc.) List type and amount			
page 41 for expenses to			20 .			1
deduct here)	21		ines 19 and 20		1	
	22	Enter a	mount from Form 1040 line 32. L22 1			
	23	Multir	bly line 22 above by 2% (.02)			
	24		act line 23 from line 21. Enter the result. If less than zero, enter -0 >	24		00
Other	25	Other	(from list on page 41 of instructions) List type and amount ▶			
Miscellaneous Deductions				25		
Total Itemized	26	less	te amount on Form 1040, line 32, is \$100,000 or less (\$50 000 or less if married filing separately), add lines 4 8 12, 16 17 18 24, and Enter the total here.	26	98.817	57
Deductions			e amount on Form 1040, line 32 is more than \$100,000 (more than ,000 if married filing separately) see page 42 for the amount to enter.			
		Cautio	on: Be sure to enter on Form 1040, line 34, the LARGER of the amount on line 26 above or your standard deduction.			

OMB No. 1545-0074 Page 2 Schedules A&B (Form 1040) 1991. Name(s) shown on Form 1040. (Do not enter name and social security number if shown on other side.) Your social security number Naseman and TOSAL HARDING Attachment Schedule B-Interest and Dividend Income Sequence No. 08 If you received more than \$400 in taxable interest income, or you are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989 (see page 43), you must complete Part I. List ALL interest received in Part I. If you received more than \$400 in taxable interest income, you must also complete Part III. If you received, Part I Interest as a nominee, interest that actually belongs to another person, or you received or paid accrued interest on securities Income transferred between interest payment dates, see page 43. (See Interest Income pages 15 and 43) 1 Interest income (List name of payer-if any interest income is from seller-financed mortgages, see instructions and list this interest first) 3 77 47 Lee Bank Note: If you Against tural Minigals Co LP 00 received a Form Lake hood Prieling Partners 40 00 1099-INT, Form ppenheimer Sepital Aft 40 120 1099-OID, or substitute 58, 217 13 Republic National Bank statement, from 845 Regulie National Bank 34 a brokerage firm. 588 86 list the firm's Shearson behmen Brothers Inc. name as the 162 22 payer and enter. Account Interest Deduction the total interest shown on that e. Programme de la companya de la companya de la companya de la companya de la companya de la companya de la compa form 477 32 2 Add the amounts on line 1 Enter the excludable savings bond interest, if any, from Form 8815, line 14. 3 Attach Form 8815 to Form 1040 . Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a. ▶ if you received more than \$400 in gross dividends and/or other distributions on stock, you must complete Parts Part II If and Ill. If you received, as a nominee, dividends that actually belong to another person, see page 43. Dividend Dividend Income income 5 Dividend income. (List name of payer-include on this line capital gain ISAA distributions, nontaxable distributions, etc.) pages 16 and 43 \ 96 NYNEX Corporation 341 Shearson, Lehman Brothers Inc. Merrill Lynch Pairs Fenner & Smith Note: If you received a Form 5 1099-DIV, or substitute statement, from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that 6 92. Add the amounts on line 5 form. 7 00 Capital gain distributions. Enter here and on Schedule D* Nontaxable distributions (See the inst. for Form 1040, line 9). L. 8 1 0. 8 665 0.2 520 Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9 *If you received capital gain distributions but do not need Schedule D to report any other gains or losses, see the instructions for Form 1040, lines 13 and 14. If you received more than \$400 of interest or dividends, OR if you had a foreign account or were a Part III No Yes granter of, or a transferor to, a foreign trust, you must answer both questions in Part III. Foreign Accounts 11a At any time during 1991, did you have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account securities account, or other financial and

account)? (See page 43 for exceptions and filling requirements for Form TD F 90-22.1.)

Were you the grantor of or transferor to, a foreign trust that existed during 1991, whether or not

you have any beneficial interest in it? If "Yes," you may have to file Form 3520, 3520-A. or 926

b if "Yes," enter the name of the foreign country ▶

For Paperwork Reduction Act Notice, see Form 1040 instructions

Foreign

Trusts

page 43.)

(See

♥ U.S. GPQ:1991-285-034

Schedule B (Form 1040) 1991

SCHEDULE D (Form 1040)

Capital Gains and Losses

(And Reconciliation of Forms 1099-B for Bartering Transactions)

► See Instructions for Schedule D (Form 1040).

OMB No. 1545-0074

Attachment Sequence No. 12A

Department of the Treasury Internal Revenue Service (0) For more space to list transactions for lines 1a and 8a, get Schedule D-1 (Form 1046). Name(s) shown on Form 1040

DAVID and Toski Hardine Nasemon

Caution: Add the following amounts reported to you for 1991 on Forms 1099-B and 1099-S (or on substitute statements): (a) proceeds from trainsactions involving stocks, bonds, and other securities, and (b) gross proceeds from real estate transactions not reported on another form or trainsactions and contains the difference of creat the total of lines to and 8c column (d) attach a statement explaining the difference

sch											
		n Capital G	ains and Los				Less			g) GAIN	
(a) Description of property Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquire (Mo. day, yr.)	(Mc day, yr.)	(d) Sales price (see instructions	I fsee instr	asis (ctions)	If (e) is more the subtract (d) from	an (d). om (e)	If (d) is subtra	more that	
1	a Stocks, Bonds, Oth	er Securities	, and Real Esta	te. include Forn	1099-B and	1099-5	Transactions	5. See	instructi	ons.	
	100 Global Govt Plus		i .	35 848 7			3,929	06			! -
	100 Global Govil Plas	5.7-91	11-27-91	35 .145 9	1 39, 47	7 <u>85</u>	3,831	9/			<u>.</u>
	on Blackstone Targel Ter	7		50 945 4	52,17	1 85	/ 232	40	•	· ·	:
	11 Preferred Income FO Lo		_	42, 040 5	6 38 36	4 92		<u>: </u>	3,	673	64
<u>حرمہ</u> 	o Professed Incom FA Inc	2 - 15 - 91		41 408 2	6 37 79	2:48		<u>:</u>	3	615	78
<u> 5.53</u>	to Professed Income FD Ex	2-15-91	8-13-91	463 9		1:49		:		59	23
	10 Militaries Turners		1	204, 752: 9		:	8 993	37	7.	312	: 65
<u> </u>	The state of the s	Andreas a section of the section of	- [:				1			
114	Amounts from Schedule	D-1. line 1b (atta	ch Schedule D-1)	3 952 561 9	9 //////////		58 515	: 58	110	961	74
				:							
Iç	Total of All Sales P Add column (d) of life	rice Amounts see 1a and 1h	> 1c	4.159.314 9	, <i>William</i>						
4.3	Other Transactions	IDO NOT inc	ude real estate	transactions fr	om Forms 10	99-S o	n this line. Re	port ti	nem on l	ine 1a.)	******
70	Other transactions	100 101 210			1		T	:	Υ		-
	- 100 pt - 1	<u> </u>	 				+	÷	1		·
 .	ية خلاك مدرسويتين مسيدين و المالية مسيدود با مسيدود والمسيد			<u> </u>		- 	<u> </u>	; 	1-:		.
		L				- i -				Madeddia wiyye yay u peper	<u>.</u>
2	Short-term gain from	sale or exchan	de of Aon, froms	from Form 2119	ine 10 of 14c	2					<u> </u>
3	Short-term gain from	ı installment s	ales from Form	6252 line 22 or	30	3			 		*****
4	Net short term gain	or (loss) from	partnerships S	corporations and	fiduciaries .	4					
5	Short-term capital lo	ss carryover f	rom 1990 Sched	lule D line 29		5		10-0			
										774	
6	Add lines 1a, 1b, 1d	and 2 throug	h 5, in columns	(f) and (g) .	.	6	(67,508		110	~ / /	بين
6 7	Add lines 1a, 1b, 1d Net short-term cap	ital gain or ik	ss). Combine c	(f) and (g) . olumns (f) and (g	of line 6 .		·	7	50	765	44
-	Net short-term cap	ital gain or (k Capital Ga	ins and Loss	(f) and (g) olumns (f) and (g es—Assets H	eld More I	han O	ne Year	7	50,	765	44
- 1	Net short-term cap	ital gain or (k Capital Ga	ins and Loss	(f) and (g) olumns (f) and (g es—Assets H	eld More I	han O	ne Year	7	50,	765 ons.	44
	Net short-term cap	ital gain or (k Capital Ga	ins and Loss	(f) and (g) olumns (f) and (g es—Assets H	eld More I	han O	ne Year	7	50,	765 ons.	44
- 1	Net short-term cap	ital gain or (k Capital Ga	ins and Loss	(f) and (g) olumns (f) and (g es—Assets H	eld More I	han O	ne Year	7	50 instructi	765	44
	Net short-term cap	ital gain or (k Capital Ga	ins and Loss	(f) and (g) olumns (f) and (g es—Assets H	eld More I	han O	ne Year	7	înstructi	765°	44
- 1	Net short-term cap	ital gain or (k Capital Ga	ins and Loss	(f) and (g) olumns (f) and (g es—Assets H	eld More I	han O	ne Year	7	instructi	765	
	Net short-term cap	ital gain or (k Capital Ga	ins and Loss	(f) and (g) olumns (f) and (g es—Assets H	eld More I	han O	ne Year	7	instructi	765 ons.	444
	Net short-term cap	ital gain or (k Capital Ga	ins and Loss	(f) and (g) olumns (f) and (g es—Assets H	eld More I	han O	ne Year	7	instructi	765 ons.	
- 1	Net short-term cap	ital gain or (k Capital Ga	ins and Loss	(f) and (g) olumns (f) and (g es—Assets H	eld More I	han O	ne Year	7	instructi	745 ons.	
- 1	Net short-term cap	ital gain or (k Capital Ga	ins and Loss	(f) and (g) olumns (f) and (g es—Assets H	eld More I	han O	ne Year	7	instructi	ons.	
88	Net short-term cap I II Long-Term Stocks, Bonds, Oth	ital gain or (Ic Capital Ga er Securities,	ins and Loss and Real Estat	(f) and (g) olumns (f) and (g es—Assets H	eld More I	han O	ne Year	7	\$0,	ons.	
8a 8a 9b	Net short-term cap I II Long-Term Stocks, Bonds, Other Amounts from Schedule I	ital gain or (k Capital Ga er Securities,	ins and Loss and Real Estat	(f) and (g) olumns (f) and (g es—Assets H	eld More I	han O	ne Year	7	\$0,	ons.	444
8a 8a	Net short-term cap Long-Term Stocks, Bonds, Othe Amounts from Schedule I Total of All Sales Pr	ital gain or (ke Capital Ga er Securities, -1. line 8b (attactice Amounts	ins and Loss and Real Estat	(f) and (g) olumns (f) and (g es—Assets H	eld More I	han O	ne Year	7	\$0,	ons.	44
8a Bb Bc	Net short-term cap Long-Term Stocks, Bonds, Oth Amounts from Schedule I Total of All Sales Pr	ital gain or (Ic Capital Ga er Securities, 	ins and Loss and Real Estat	(f) and (g) olumns (f) and (g es—Assets H e. Include Form	eld More 1 1099-B and	han O 1099-S	ne Year Transactions	, See			
8a 8a 9b	Net short-term cap Long-Term Stocks, Bonds, Othe Amounts from Schedule I Total of All Sales Pr	ital gain or (Ic Capital Ga er Securities, 	ins and Loss and Real Estat	(f) and (g) olumns (f) and (g es—Assets H e. Include Forn	eld More 1 1099-B and	han O 1099-S	ne Year Transactions	, See			44
8a 8a 8b 8c	Net short-term cap Long-Term Stocks, Bonds, Oth Amounts from Schedule I Total of All Sales Pr	ital gain or (Ic Capital Ga er Securities, 	ins and Loss and Real Estat	(f) and (g) olumns (f) and (g es—Assets H e. Include Forn	eld More 1 1099-B and	han O 1099-S	ne Year Transactions	, See			44
8a 8a 9b	Net short-term cap Long-Term Stocks, Bonds, Oth Amounts from Schedule I Total of All Sales Pr	ital gain or (Ic Capital Ga er Securities, 	ins and Loss and Real Estat	(f) and (g) olumns (f) and (g es—Assets H e. Include Forn	eld More 1 1099-B and	han O 1099-S	ne Year Transactions	, See			44
8a 8a 8b 8c	Net short-term cap Long-Term Stocks, Bonds, Oth Stocks, Bonds, Oth Amounts from Schedule I Total of All Sales Pr Add column (d) of line Other Transactions	capital Gain or (Ic Capital Ga er Securities, D-1, line 8b (attactive Amounts) es 8a and 8b (Do NOT incline)	h Schedule D-1) 8c and real estate	(f) and (g) columns (f) and (g) es—Assets He. Include Form	eld More I 1099-B and	han O 1099-S	ne Year Transactions	, See			44
8a 8b 8c	Net short-term cap Long-Term Stocks, Bonds, Oth Stocks, Bonds, Oth Amounts from Schedule I Total of All Sales Pr Add column (d) of line Other Transactions	capital Gain or (Ic Capital Gaer Securities, Propertie	ins and Loss and Real Estat h Schedule D-1) b 8c de real estate	(f) and (g) olumns (f) and (g) es—Assets He. Include Form	eld More I 1099-B and 	han O 1099-S 99-S or	ne Year Transactions	, See			44
8a 8b 8c	Net short-term cap Long-Term Stocks, Bonds, Oth Stocks, Bonds, Oth Amounts from Schedule I Total of All Sales Pr Add column (d) of line Other Transactions	ital gain or (le Capital Ga er Securities, -1. line 8b lattat ice Amounts es 8a and 8b (Do NOT incli	h Schedule D-1) A bide real estate of your home frees from Form 6	(f) and (g) olumns (f) and (g) es—Assets He. Include Form transactions from Form 2119 line 252 line 22 or 3	eld More 3 1099-B and 	99-S or	ne Year Transactions	, See			44
8a 8b Bc	Net short-term cap Long-Term Stocks, Bonds, Oth Stocks, Bonds, Oth Amounts from Schedule I Total of All Sales Pr Add column (d) of line Other Transactions	ital gain or (le Capital Ga er Securities, -1. line 8b lattat ice Amounts es 8a and 8b (Do NOT incli	h Schedule D-1) A bide real estate of your home frees from Form 6	(f) and (g) olumns (f) and (g) es—Assets He. Include Form transactions from Form 2119 line 252 line 22 or 3	eld More 3 1099-B and 	han O 1099-S 99-S or	ne Year Transactions	, See			444
8a 8b 8c 8d	Amounts from Schedule I Total of All Sales Pr Add column (d) of line Other Transactions Long-term gain from se Long-term gain from in Net long-term gain or	ital gain or (Ic Capital Ga er Securities, 	h Schedule D-1) A bide real estate of your home frees from Form 6	(f) and (g) olumns (f) and (g) es—Assets He. Include Form transactions from Form 2119 line 252 line 22 or 3	eld More 3 1099-B and 	99-S or	ne Year Transactions	, See			44
8a 8b 8c 8d	Amounts from Schedule I Total of All Sales Pr Add column (d) of line Other Transactions Long-term gain from se Long-term gain from in Net long-term gain of Capital gain distribution	ital gain or (Ic Capital Ga er Securities, 	h Schedule D-1) A bide real estate of your home frees from Form 6	(f) and (g) olumns (f) and (g) es—Assets He. Include Form transactions from Form 2119 line 252 line 22 or 3	eld More 3 1099-B and 	99-S or	ne Year Transactions	, See			44
8b 8c 8d	Amounts from Schedule I Total of All Sales Pr Add column (d) of line Other Transactions Long-term gain from set Long-term gain from Net long-term gain of Capital gain distribution	ital gain or (le Capital Ga er Securities, -1. line 8b lattatice Amounts les 8a and 8b (Do NOT inch sle or exchange installment sa (loss) from pa ons line 7 or 9	ins and Loss and Real Estat In Schedule D-1)	(f) and (g) olumns (f) and (g) es—Assets He. Include Form transactions from Form 2119 line 252 line 22 or 3 preporations and	eld More 3 1099-B and 	99-S or 10 11 12	ne Year Transactions	, See			44
8a 8b 8c 8d	Amounts from Schedule I Total of All Sales Pr Add column (d) of line Other Transactions Long-term gain from se Long-term gain from in Net long-term gain of Capital gain distribution Gain from Form 4797 Long-term capital loss	ital gain or (Ic Capital Ga er Securities, 	h Schedule D-1) **Note that the state of your home forms from Form 6 intrierships S comm 1990 Schedule in the state of th	(f) and (g) olumns (f) and (g) es—Assets He. Include Form transactions from Form 2119 line 252 line 22 or 3 proporations and the D line 36	eld More 3 1099-B and 	99-S or 10 11 12 13	ne Year Transactions	, See			44
8b 8c 8d	Amounts from Schedule I Total of All Sales Pr Add column (d) of line Other Transactions Long-term gain from set Long-term gain from Net long-term gain of Capital gain distribution	Delication of the Capital Gainer Securities, and Securities, and Securities, and Securities and Securities and Securities and Securities and Securities and Security of Securi	ins and Loss and Real Estat In Schedule D-1)	(f) and (g) olumns (f) and (g) es—Assets He. Include Form transactions from Form 2119 line 252 line 22 or 3 or porations and (g) and (g)	eld More 3 1099-B and 1099-B and	99-S or 10 11 12 13 14	ne Year Transactions	, See			900

Sch	edule D (Form 1040) 1991 Attachment Sequence N	lo. 12A		Page 2
Nan	ne(s) shown on Form 1040 (Do not enter name and social security number if shown on other side.)		social security	number
	David M. NAseman and Toshl Handing			
D	at III Summary of Parts I and II			
	Combine lines 7 and 16 and enter the net gain or (loss) here. If the result is a gain, also enter the gain			
17	on Form 1040, line 13. (Note: If both lines 16 and 17 are gains, see Part IV below.)	17	50,76	5 44
40	If line 17 is a (loss), enter here and as a (loss) on Form 1040, line 13, the smaller of:			
18	The (loss) on line 17; or			
	(\$3,000) or, if married filing a separate return, (\$1,500)	18	()
	Note: When figuring whether line 18a or 18b is smaller, treat both numbers as positive.	110		
	Complete Part V if the loss on line 17 is more than the loss on line 18, OR if Form 1040, line 37, is z	ero.		
Pa	rt IV Tax Computation Using Maximum Capital Gains Rate			
USI	THIS PART TO FIGURE YOUR TAX ONLY IF BOTH LINES 16 AND 17 ARE GAINS, AND:			
	u checked Form 1840, You checked status box: AND line 37, is over: Siling status box: AND		Form 1040, le 37, is over:	
HINE	status box: AND line 37, is over: 1ming status box: AND \$49,300 3	,	\$41 075	
	2 or 5 \$82,150 4		\$70,450	***
19	Enter the amount from Form 1040, line 37	19		- : :
20	Enter the smaller of line 16 or line 17	20	The state of the s	
21	Subtract line 20 from line 19	21		· · · · · · · · · · · · · · · · · · ·
22	Enter: a \$20,350 if you checked filing status box 1; b \$34,000 if you checked filing status box 2 or 5;	"		. '! `
	c \$17 000 if you checked filing status box 3; or d \$27 300 if you checked filing status box 4;	.22		
23	Enter the greater of line 21 or line 22	23	******	
24	Subtract line 23 from line 19	24		
25	Figure the tax on the amount on line 23. Use the Tax Table or Tax Rate Schedules, whichever applies	25	· · · · · · · · · · · · · · · · · · ·	
26	Multiply line 24 by 28% (28)	26		
27	Add lines 25 and 26. Enter here and on Form 1040, line 38, and check the box for Schedule D	27		
Pai	t V Capital Loss Carryovers from 1991 to 1992			
	Section A.—Carryover Limit	T		
28	Enter the amount from Form 1040 line 35. If a loss enclose the amount in parentheses	28	# B	
29	Enter the loss from line 18 as a positive amount	30	AND 100 100 100 100 100 100 100 100 100 10	-1
30	Combine lines 28 and 29. If zero or less enter -0	31	*	-
31	Enter the smaller of line 29 or line 30		oth lines 7 a	nd 18)
Sec		32	OHI MICS 7 &	:
32	Enter the loss from line 7 as a positive amount	7777		
33	Cities the gant it any north time to	-6///		
34	Fluet me smount nom me 2)	35		
35 36	Add lines 33 and 34 Short-term capital loss carryover to 1992. Subtract line 35 from line 32. If zero or less, enter -0-	36	* .	
Sect	ion CLong-Term Capital Loss Carryover to 1992 (Complete this section only if there is a los		oth lines 16 a	ind 18.)
	Enter the loss from line 16 as a positive amount	37		<u> </u>
37 38	Enter the gain if any from line 7		r	
	Enter the amount from line 31			į
	Enter the amount if any from line 32			
	Subtract line 40 from line 39. If zero or less enter 0-			
42	Add lines 38 and 41	42		<u>:</u>
43	Long-term capital loss carryover to 1992. Subtract line 42 from line 37. If zero or less, enter -0	43		
Part	VI Election Not To Use the Installment Method (Complete this part only if you el	ect out	of the insta	illment
	method and report a note or other obligation at less than full face value.)	= new.,.,.,		
44 1	Check here if you elect out of the installment method			▶ 🔲
45 i	Enter the lace amount of the note or other obligation	>		To the Francisco
46 (nter the percentage of valuation of the note or other obligation	<u> </u>		%
Part	VII Reconciliation of Forms 1099-B for Bartering Transactions		it of bartering i n Form 1099-E	
	(Complete this part if you received one or more Forms 1099-B or substitute	sut	stitute statem	ent
	statements reporting bartering income.)	"1	d on form or s	chedule
\$7 F	orm 1040, line 22	47	·—	
18 5	chedule C D E or F (Form 1040) (specify)	48	·	
19 (Other form or schedule (identify) (if nontaxable indicate reason—attach additional sheets if necessary):	1		•
	Compared to the Compared to th	49		- -
	otal. Add lines 47 through 49 This amount should be the same as the total bartering income on all	1_1		:
5	orms 1099-B and substitute statements received for bartering transactions	50		:

SCHEDULE D-Z (Form 1040)

Capital Gains and Losses

(And Reconcillation of Forms 1099 B for Bartering Transactions) ➤ Attach to Form 1040.

➤ See Instructions for Schedule D (Form 1040).

➤ For more space to list transactions for lines 1a and 8a, get Schedule D-1 (Form 1040).

OMB No. 1545-0074

Attachment Sequence No. 12A

Department of the Treasury Internal Revenue Service (0) Name(s) shown on Form 1040

DAVIO Naseman and Tocal Handing

Your social security number

Caution: Add the following amounts reported to you for 1991 on Forms 1099-B and 1099-S (or on substitute statements): (a) proceeds from transactions involving stocks, bonds, and other securities, and (b) gross proceeds from real estate transactions not reported on another form or schedule. If this total does not equal the total of lines 1c and 8c, column (d), attach a statement explaining the difference.

Part I Short-Terr	n Capital Gai	ns and Los	ses-Assets H	eld One Year or	Less	
(a) Description of property (Example, 100 shares 7%	(b) Date acquired (Mo day yr.)		(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) LOSS if (e) is more than (d). subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
ta Stocks, Bonds, Ott	or Securities.	and Real Esta	te. Include Form	1099-B and 1099-S	Transactions. See	
	3-7-91	8-13-91	134 867 58			11.867 58
5,000 Severity Aufit	1 3 7 77	-		i :==/	THE PERSON NAMED AND PARTY OF THE PERSON NAMED IN COLUMN 2 IN THE PERSON NAMED IN THE	:
Preferred Stock	4-16-91	5-8-91	46 095 60	44 542:50	. 466:90	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
7,500 Open beiner	7.7					
Capital LP Units	4-16-91	5-9-91	46 408 :09	44 562 50	152:41	
2,500 Oppenheimer	9-19-37	3-7-71		1		
Complet LA Units	4-30-91	5-6-91	94 393 : 98	89, 375 : 52		5, 018 98
S,000 Notional Health	V-35 -71		;	1 1	* * * * * * * * * * * * * * * * * * *	
Lobs sharm		· ·	127 447: 15	121. 252 85		6 244 30
2,500 Souls Computer CA	5-1-91	5-7-71			64:10	***
1.000 NENB COR COMME	5-2-91	5-7-9/	37, 185: 90	37, 350 : **	#7.70	1 191 :58
1,000 Urjohn common	5-8-91	5-31-91	48, 124 58	73, 733		
1,000 Uptohn commen.	5-8-91	4-3-91	. 44, 790: 45	43, 937:85		852 80
5,000 Imc Fertilizer						· · · · · · · · · · · · · · · · · · ·
· group common	5-9-91	5-28-91	192,090:73	192,500	409 27	
5 000 WATER SOME COMMENT	5-9-91	5-17-41	138, 367:50	./32,500		6,367 50
2,500 USK Haveton common	5-14-91	6-3-91	14, 485: 34	42,700:7/		1, 784 : 63
3 500 USX Maratson Commo	5-14-91	6-3-9/	64, 794: 18	62, 700 71		2,094 27
1,300 USE Marnthum comes	5-14-91	6-4-41	33, 692 : 02	32, 604:37		1, 087 :45
3.700 USK Maretana Comm	5-14-91	7 -17-91	94, 972 96	92,797:06		2, 175 90
2,500 Flb Compiler commen	5-17-91	5-21-41	47, 247:15	46, 250;00		997 15
3,000 Apple Computer CA	5-17-91	*-12-91	152 622:15	142, 690: 35		9, 93/ 80
1,700 Deniel Indus. CM	5-21-91	5-31-91	31, 131:60	31, 237:50	105 70	
5.000 Silies Valley CM	5-23-91	9-1-71	38 747:15	39 440:35		306 : 80
500 4ejeta comon	5-30-91	5-31-91	22, 583 29	22,792 85	209 54	
1,000 Xoma Cwp. CM	6-10-91	6-11-91	27, 478 . 30			3, 445 45
5000 RJR Notice CM	6-11-91	6-18-91	54, 695: 31	52, 802: 85 i		1, 892:46
2.700 Vanguard Colleton CM	6-12-91	8-1-91	56,700 : 00	54,475 00		2, 025 :00
200 Vanguard Cellela CM	6-12-91	8-1-91	4, 300 00	4,050 00		250 :00
2,500 Vargues Collecte	6-14-91	8-1-91	58, 747 15	51, 877: 85 i	: 1	1, 869 :30
1,400 TDEXX Lebs. CM	6-21-91	8-29-91	22, 922 15	21,000 .00		1, 922:15
S. OOD RIR MALIES CM	6-24-91	7-10-91	54, 595 : 31	\$2,402.85		1, 692:46
5,000 Notweel Unita Labor	6-26-91	6-28-41	97, 193 90	94, 777: 85	The saxenament at the same	2, 414 OS
	7-8-91	7-9-91	5 247 15	5. 050:57		196:58
1,000 Integrated Device Col	7-8-11	7-10-91	7. 872 : 15	7 575 86		296 29
1,500 Todaya bed Drace CA	7-8-91	7-12-911	12 972 15	12 626 42		345 73
2,500 Interpreted Druck CM!		7-8-91	16. 187 . 15		: 1	187 : 15
1,000 Circon Corp. CA	6-15-91	7-12-91	64.794:98	63 446 35	<u> </u>	1. 154 : 63
2,500 Walmytouse CH	7-12-91	7-18-91	64,594 - 78	43 427 85	: 1	1, 167 13
5,000 Mich Tech. EM	7-15-91	12-10-91	41. 832 18	49.062:85	7 230 47	
S** I.B. M. CM			41 832 18	49,042 85	7, 210 67	· · · · · · · · · · · · · · · · · · ·
500 I.B. M. CM		11-19-91	18 464:53	21, 291 .42 :	2 824 89	,
500 Actor Life - Cos. CM			21, 6 43 12	21, 291 43	· · · · · · · · · · · · · · · · · · ·	352 49
100 Action Life + Cos. CA	7-16-91	<u>12 - 30 - 91 </u>				

SCHEDULE D ~Z

Capital Gains and Losses

(Form 1040)

(And Reconciliation of Forms 1099 B for Bartering Transactions)

► Attach to Form 1040.

► See Instructions for Schedule D (Form 1040).

1991

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (b) For more space to list transactions for lines 1a and 8a, get Schedule D-1 (Form 1040). Name(s) shown on Form 1040

Attachment Sequence No. 12A.

DAVID M. NASEMAN

and Tock ! HARDING

Your social security number

Caution: Add the following amounts reported to you for 1991 on Forms 1099-B and 1099-S (or on substitute statements): (a) proceeds from transactions involving stocks, bonds, and other securities, and (b) gross proceeds from real estate transactions not reported on another form or schedule, if this total does not equal the total of lines 1c and 8c, column (d), attach a statement explaining the difference.

Part I Short-Teri	n Capital Ga	ins and Los	ses-Asse	ets H	eld One Y	ear or	Less			
(a) Description of property (Example, 100 shares 7%	(b) Date acquire (Mo . day, yr.)	(c) Date sold (Mo. day yr.)	(d) Sales (see instru	price ctions)	(e) Cor other b isse instr	st or pasis actions)	(f) LOSS If (e) is more the subtract (d) fro	nan (d). om (e)	(9) GAIN If (0) is more the subtract (e) in	ran (e),
1a Stocks, Bonds, Ot	her Securities.	and Real Esta	te. Include	Form			Transaction	s. See	instructions.	
Soco Micron Tech. CM		7-30-7				2:85		:	442	2/.
2,500 Dress Born CM		7-31-91		·····		8:92		;	626	73
2,500 Dren Barn CM	7-23-91	8-13-91				8 93	T	-	153	39
1 200 Time Warner CM		8-13-91			102 00	0:00	T	:	3,300	00
1,000 Time warner CM		8-13-91			83 7	\$ 00		:	3, 814	:70
1, 250 Alberry Intl C		10-17-91		,		2 05	180	36		
1, 200 Albany Inte CM		10-17-91		5:84	24,14	2:05	158	: z/		
2,500 Dones Bern CM	8-1-91	8-13-91	32,34	≥ 33	30,62	7:85			1. 714	: 48
1 500 Menree Muffle CM		8-27-91			·	11: 60		:	905	:55
3 500 Monroe MufflerCH	8-7-91	12-31-91		:/5		6:40	18,004	: 45		į
2,500 Westinghorse CM	8-12-91	2-13-91	59.48			7: 85	1	:	2,404	1:81
SOO US F+G COLP CM	8 -15 -51	<u> </u>	3 332		7	3:07	271	04	elen minner i ferentiel - Reflective	-
Z. 000 USFOG COLP CM	8-15-91	9-12-91	13.326			2: 28		58		:
5,00 Royal Book of				:	1	: 1	·····			:
Scotland Pref. B	8-15-91	11-19-91	124, 992	: 98	125,000	200	7	:02		:
2,500 DAM BOLL CM	8-16-91	11-27-71	25 739		-	. 1	5,516	: 78	MAINT - MAY ANGELS	:
1 500 Time Worner &M	8-19-91	8-20-91	122 873		12/ 24	-	45 K		1.625	" ZO
5,000 Muran Tich EM	8-20-91	8-21-91	44, 574		61.65	1		- 1		: /3
1,000 Gen. 3/cc & CM	9-12-91	10-16-91	70. 914		,	2: 85	· · · · · · · · · · · · · · · · · · ·	:		93
1500 Alpha 2 Booned CA		12-31-91	20 877		24.87	2 85	<u>3, 995</u>	70		:
2,500 DNA PLT TAL PA	9-24-91	6-3-91	63 590	_	2 Services and property of the service of the servi	0:00		:	1.090	: 90
Z 500 Pride Con LP Aug	9-25-91	10-2-91	63 857			00		:		:51
1, 200 Sorto Fe Paific CM	10-8-91	10-9-91		: 77		00:	75	23	, p. 1. januari in jan	:
2.000 Sailex Cop. M	10-9-91	10-15-91	71,247	: 15		00.			1,247	15
<u> 2000</u>	10-22-91	10-28-91		42				: 1	2, 457	
1,000 Glazo IIIdg - CM	10-23-91	11-18-91		: 59				: T	333	74
) 500 Westinghouse UM	10-30-91	12-13-91	23.450			. 00 !		: 7	1, 250	36
1200 Damon Corp CM	10-30-91	12-16-91		. 29	. ,			: [28
1,300 Damen Gerp C19	11-4-91	11-18-91		. 44		: 00	594	56		
2,500 Paphend Gy CL-A	4-8-9/	12-26-91	21, 983	. 91	23./25	- 04	1.141	09		:
1,500 Agri. Minimb 28 84		12-26-91	70, 254		64 500	3.00;		: 1	5, 754	: 80
1000 Agri Marale Lolling	11-1/91	12-20-91			44,500				5 754	
		.		:		: 1				<u>: </u>
1,000 Physician Computer	11-21-91	12-30-91	7, 407	:15	9 000	: 0 6	1, 832	85		<u>:</u>
Network EM	2-15-91	7-3-5/1		ومه:	zś 482	2:66 i	68Z			·
Som Genskit Cap. Notto	M - M	12-16-91	M			451		450		<u> </u>
SED Occidental Pate Hate	7-1-91	F-19-9/	50 988			82			1.085	:75
,000 U.S . Trees Bond Stoid	7-2-91	8-19-91!		58		641			1.072	94
OND M.S. Tran Band Strip	1-4-71	<u> </u>		•		: ' j				:
OTO NYS SNR RUGE	2-20-01	5-14-91	200,000	. 04	204 772	2.9	4 772	29		·
Deni. Arth.	3-25-9/			:	1./j=11.12.					<u>:</u>
, [<u> </u>			•						;
				-						

OMB No. 1545-0074 Supplemental Income and Loss SCHEDULE E (From rents, royalties, partnerships, estates, trusts, REMICs, etc.) (Form 1040) ► Attach to Form 1040 or Form 1041. Attachment Sequence No. 13 Department of the Treasury Internal Revenue Service (0) ► See Instructions for Schedule E (Form 1040). our social security number Name(s) shown on return and Tock! Naseman Part I Income or Loss From Rentals and Royalties Note: Report farm rental income or loss from Form 4835 on page 2, line 39. David M. 2 For each rental property listed on Show the kind and location of each rental property: line 1, did you or your family use it for personal purposes for more than the greater of 14 days or 10% of the total days rented at В В fair rental value during the tax year? (See instructions.) Totals **Properties** (Add columns A. B. and C.) Rental and Royalty Income: C 3 3 3 Rents received. 4 4 Royalties received 4 Rental and Royalty Expenses: 5 5 Advertising 6 6 Auto and travel 7 Cleaning and maintenance 8 Commissions 9 9 Insurance Üt 10 Legal and other professional fees 11 Mortgage interest paid to banks 11 11 etc. (see instructions) 12 12 Other interest 13 13 Repairs 14 Supplies 14 15 Taxes 15 16 Utilities 16 17 Wages and salaries 17 Other (list) > 18 18 19 19 19 Add lines 5 through 18 20 Depreciation expense or depletion 20 20 (see instructions) 21 21 Total expenses Add lines 19 and 20 22 Income or (loss) from rental or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you 22 must file Form 6198 23 Deductible rental loss. Caution: Your rental loss on line 22 may be limited. See instructions to find out if you must file Form 8582 24 Income. Add rental and royalty income from line 22. Enter the total income here 24 25 Losses. Add royalty losses from line 22 and rental losses from line 23. Enter the total losses here 25 Total rental and royalty income or (loss) Combine lines 24 and 25. Enter the result here, if Paris II. III IV, and line 39 on page 2 do not apply to you, enter the amount from line 26 on Form 1040

line 18. Otherwise, include the amount from line 26 in the total on line 40 on page 2

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule E (Form 1040) 1991

Sc	chedule E (Form 1040) 1991						Attach	ment Sequence	e No. 1	3		Page 2
	ame(s) shown on return. (Do not		social security	number if show				•	You	r social	security	number
		Vaseman	and						<u>i</u>			
Ŋ	ote: If you report amounts fr	om farming or	fishing on Sc.	hedule E, you	must enter	your	gross income	from those	activitie	es on li	ne 41 be	elow.
	Part II Income or Lo									٠.		
if ac	you report a loss from ar tivity. See instructions. If	n at-risk activ you check o	rity, you MUS column (1), yo	ou must atta	ch Form	3198				our inv		
27	?	(a) Name			(b) Enter P partnership for 8 corpora	; S	(c) Check if foreign partnership	identif	nployer lication nber		(e) All is	nt Al Risk? (f) Some is not at risk
A	Lakehead Pipel	ine Part	HATS LP)	7			39-171	585	0	~	
8			o. 4P		?			73 - /38	39 68	4		
C	Oisenheimer C	apital 1	. p		<u></u>			/3 - 34	126	14	•	·
D		· · · · · · · · · · · · · · · · · · ·		AN - 1 AN - الجوارية عناسة المستقار الماء . من		}	. p					
E	l			T	<u>. </u>	No	npassive Ir	como ond	1 000		بات: - نحس	
	Passive Inco					1401	···	ion 179 expens				
	(g) Passive loss allowed (attach Form 8582 if required		ssive income Schedule K-1		npassive loss ichedule K-1	 _	" (deduction n Form 4562			npassive n Schedu	ile K-1
Α					205		<u> </u>		 ;		<u>5'3</u>	2 00
<u>B</u>					, 52 <u>3</u>	00			 		I was now beginned for manager	+
č				-		<u></u>	†··		+			1
D							1		1	·		\neg
	a Totals											
	b Totals						<u> </u>					
29) of line 28a	Enter the to	otal income	here .				29		<u>53</u>	2 00
30	Add columns (g) (i) an	d (j) of line 2	8b. Enter th	e total here					30	1	1, 72	8 00)
31	Total partnership and S here and include in the	corporation	income or ((loss) Comb	ine lines 2	9 an	d 30. Enter	the result	31	C	4. 19	2 001
-1	nere and include in the	s From Es	tates and	Trusts			**************************************	<u> </u>	T 3 i T			<u> </u>
									1	(b) E	mployer	
32	•		(a) Na	me		www.valee.ve	4 Manufacture 1 : 48 : 444 : 444 - 444 - 444	·	<u> </u>		ation num	
A				No de Marie e de la compansión de la compansión de la compansión de la compansión de la compansión de la compa					 .	***********		
В		- min ***********************************					·····		<u> </u>			<u>-</u>
<u>c l</u>		ive Income	and I nee				Nonr	passive Inc	l come	and t		
	(c) Passive deduction or loss		T	Passive incom			(e) Deduction		T		income I	rom.
	(attach Form 8582 if requ	ured)		n Schedule K-			from Schedu		<u> </u>		dule K-1	
A	VIII TORRESTON		ļ						 		<u>.</u>	
則		_										
222	Totals											
	Totals											
	Add columns (d) and (f)							•	34		<u> </u>	
35	Add columns (c) and (e)								35	<u> </u>).
86	Total estate and trust inc). Combine t	ines 34 and	35 Enter ti	he re	sult here an	d include			,	
D _n :	in the total on line 40-be		el Estate N	fortgage l	nvestmer	T C	onduits /P	FMICe\i	36 Resid	iral H	older	
		(b) Em		(c) Excess	inclusion from	n	(d) Taxable inc				m Sched	lutes O
7	(a) Name	identification			O, line 2c (se ructions)	æ	from Schedul		(0)		e 3b	inico oq

	Combine columns (d) an	d (e) only. Er	nter the resu	it here and	include in t	he to	otal on line	10 below	38			
_	t V Summary				-1-4: ** -				00			-
	Net farm rental income of							.	39			+
0	TOTAL income or (loss) 1040 line 18	combine line	es 26,31,36	o, 38, and 39	tnier ine	resu	iit nere and	on Form	40	131	194	00)
	Reconciliation of Farm	ing and Elei	hina Incom	et Enter voi	ur arnee	i						
1	Reconciliation of Farm farming and fishing inco	me reported	in Parts II a	nd ill and o	n line 39							
	(see instructions) , .				1	41	New year or come page 1 / garage					

Form 1116

Foreign Tax Credit Individual, Fiduciary, or Nonresident Alien Individual

OMB No. 1545-0121

Department of the Treasury Internal Revenue Service				, 1040NR, 10 Ite instructio	=	-T.			Attachment Sequence No. 1
Name		William of the Control of the Contro				ntifying កណា	ber as si	lown or	page 1 of your tax
	<u>Vaseman an</u>				·				
Use a separate For Categories of Inco	m 1116 for each categ ome on page 3 of the	ory of incol instructions	me listed be Complete	low. Check this form for	only one credit fo	box. Befor taxes on:	e you c	heck .	a box, read
Passive income		ping incom			☐ Lum	p-sum dis	tribution	ns (se	e instructions
-		dends from				re comple	_	•	
Financial servic	es income [_] Cert sale:	ain distribut s corporatio	ions from a in (FSC) or	foreign former FSC	sour	ces outsid	e the U	nited S	all other income States (including U.S. possession
Resident of (name						7			*
more than one lore	xes to one foreign cou eign country or U.S. po	ossession, u	ise a separ	ite column a	ınd line fa	r each cou	istrv or	DOSSE	.ຕດໂຂຂ
laxable	Income or Loss Fro	m Source	s Outside	the United	States f	or Separa	ete Ca	egor	
			A	Foreign Co					Total
			<u>A</u>				C.	- 100	ldd Cols. A. B. an
enter the name of possession	the foreign country	or U.S.	United Ki	ridost.		-			
	from sources within	country				<i>ÒMMIN</i>		milli)	
	and of the type checker								
(See instruction	ns): Dividends	.,							
raggergagerak process and an analysis of the control of the contro								M	
The state of the s			11, 25°	anana manana			moor	1	11, 259
	s and losses (See instru	` 1							
2 Expenses direct line 1 (attach so	tly allocable to the inc chedule)	ome on		06					
Pro rata share of allocable:	f other deductions not								
	ed deductions or si	tandard					•		
deduction (See		· -	26, 45%		Market Market Street, or other Principles of Street, or other				
c Add lines 3a and	is (attach schedule)	-	26, 45	. 23	Mariella Ann. 43 Annier remann	HIMPHANN MEN N. 1		-4///	
	rce income (See instru	rtinne)	11, 259		Billion and the second				
_	from all sources	(See			Harlest Samuel Angelon and Angelon Street Street				
instructions.)		*	57, 60Z	92					
f Divide line 3d by			2.4		Print like a companyon com m bili ha		4-4		
g Multiply line 3c l		72	*45°	<i>~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</i>	<i>יייייייייייייייייייייייייייייייייייי</i>	***************************************			
	terest expense (See instru								
	erest from line 5 of the wo	rksheet		-					
on page 5 of the in Other interest	ISTUDCTIONS	- J	165.	76					
Losses from fore	ion enurcae	· ·]	· · · · · · · · · · · · · · · · · · ·	00					
	·9· 300/cc3	· }				 		gum	1
Add lines 2, 3g, 4						1		8	814.6
	om line 1. Enter the re-			4	*********		.▶	7	10,443.
Foreign Ta	xes Paid or Accrue	d (See ins)					,
for taxes	In foreign	entage.	Fore	gn texes paid o	or accrued				
you must check one) Paid			1	ļ <u>-</u>	·	In U.S.	deliars		
Accrued	Taxes withheld at sou	rce on:	(d) Other foreign taxes	Jaxes w	ithheld at so	Surce on:	(h) Oi foreign		(i) Total foreign taxes paid or
Date paid or accrued	a) Dividends and royallies	(c) interest	paid or accrued	(*) Dividends	(f) Rents	in interest	paid	or [accrued (add cols
				1.688.95	yaning	स्था नगरन्त्र	accit	20	(e) through (h)) 1. 488. 95
						† ~~~~		 - 	1, =05.73
		The state of the s				1			——————————————————————————————————————
	h C, column (i). Enter							8	1, 688.95
sperwork Reduction	Act Notice, see page	1 of separat	e instruction	ns	Cat	Vo 11440U			From 1118 (190

Cat. No 11440U

Form 1118 (1991)

p.	art III Figuring the Credit				
9	Enter amount from line 8: This is the total foreign taxes paid or	T			The second secon
	accrued for the category of income checked above Part I	9	.1, 688.95		
10	Carryback or carryover (attach detailed computation)	10		-///	
11	Add lines 9 and 10	11	1,688.95	-	
12	Reduction in foreign taxes (See instructions.)	12	ه مرزم را بروس و سندرس در مساور و مساور و		
13	Subtract line 12 from line 11. This is the total amount of foreign to	exes a	vailable for credit	13	1, 688.95
14	Enter amount from line 7. This is your taxable income or (loss)		1		
	from sources outside the United States (before adjustments) for the category of income checked above Part I. (See instructions.)	14	10, 443.09		
15	Adjustments to line 14 (See instructions)	15		-\//	
16	Combine the amounts on lines 14 and 15 This is your net foreign the result is zero or less, you have no foreign tax credit for the typicage 1. Skip lines 17 through 21.)	n sour e of in	ce taxable income (If come you checked on	16	10, 443.09
17	Individuals: Enter amount from Form 1040, line 35. If you are a nonresident alien, enter amount from Form 1040NR, line 33. Estates and trusts: Enter your taxable income without the deduction for your exemption. Caution: If you figured your lax using the maximum tax rate on ca	17	358, 785. 35		
	Caution: if you figured your lax using the maximum tax rate on ca	ıpıtar yı	anis, see hisauchors	min	1
18	Divide line 16 by line 17 (If line 16 is more than line 17 enter the	figure	1")	18	2.91
19	Individuals: Enter amount from Form 1040, line 40, less any amo and 42. If you are a nonresident alien enter amount from Form 1040 on Form 1040NR, line 39 Estates and trusts: Enter amount from 1c, or Form 990-T, line 8	NR, lin	e 38, less any amount	19	104, 338.90
20	Multiply line 19 by line 18 (Maximum amount of credit)			20	3, 034.97
21	Enter the amount from line 13 or line 20, whichever is smaller. (If the are completing, skip lines 22 through 29 and enter this amount on the appropriate lines in Part IV).	ine 30	only Form 1116 you Otherwise, complete	21	1. 688.95
Par					
	The state of the s	T 1			
2	Credit for taxes on passive income	22			
3	Credit for taxes on high withholding tax interest	23	MARAGON, base appe or a commencial labor 1977 more or 1971 m 1		
4	Credit for taxes on financial services income	24	anti-anti-philipping-parameter and a state of the second s		
5	Credit for taxes on shipping income	25	i skildhijjih ngi, ni ga di munis, Pepalia i saman marance verse de le s Meles like i i i i		
s (Credit for taxes on dividends from a DISC or former DISC	26	Adallinia k Ma <u>ndishawa mar</u> aka afi afi ang kamadaninana dadadada ing 1 Ada da 1		
7 (Credit for taxes on certain distributions from a FSC or former FSC	27			
	Credit for taxes on lump sum distributions	28			
	Credit for taxes on general limitation income (all other income from ources outside the United States)	29	a esté che un de chicador de (de (de (de constante en constante de constante de constante de constante de cons		
	add lines 22 through 29		6 t	30	1, 688. 95
	leduction of credit for international boycott operations (See instru			31	00
9	subtract line 31 from line 30 This is your foreign tax credit Enter h 3; Form 1040NR, line 40; Form 1041, Schedule G. line 2a; or Form	ere and n 990-	i on Form 1040, line Lline 9a ➤	32	1, 688.95

Alternative Minimum Tax—Individuals

OMB No. 1545-0227

► See separate instructions.

	nul Reverse Service Attach to Form 1040 or Form 1040NP. Estates en	d trusts	, use Form 86	56.	-	Sequence No	<u>. 32</u>
	ne(s) shown on Form 1040				Yo	er social security	unmper
	David M. Naseman and TosHL HARDING						
4	Enter the amount from Form 1040 line 35. (If Form 1040 line 35 is less than zero,	enter a	s a negative ал	ount.)	1	358, 783	35
1	Net operating loss deduction, if any, from Form 1040, line 22 (Enter as a positive	amoun	t.)		2		00
2	Overall itemized deductions limitation (see instructions)				3	(10,728	09)
3					4	348,05	7 26
4	Combine lines 1 2, and 3 Adjustments: (See instructions before completing.)						
5	The state of the s	5a	1	1			1
4				Τ			
ŧ		5b	ŀ		W		
	(Form 1840) line 4 or 2½% of Form 1840 line 32)	5c		1			
•		5d	90, 657	51	W		
•		5e	7	1			
•		51		1			-
1		5g		†			ŀ
9		5h	1 970	00			1
1		51	7,770	1			1
į	Circulation and research and experimental expenditures paid or incurred after 1986	5)		†			
į	Mining exploration and development costs paid or incurred after 1986.	5k		·†·			
K		51		 			
ı	Pollution control facilities placed in service after 1986	533		 			i
m	Installment sales of certain property	5n		 -			1
n	Adjusted gain or loss and incentive stock options	50		 			1
0	Certain loss limitations	5p		╁			1
P	Tax shelter farm loss	5q	1, 194	00			1
đ	Passive activity loss	51		1			
r	Beneficiaries of estates and trusts	£.21]		1	////// 5s	93, 823	
3	Combine lines 5a through 5r	•				1	13/
8	Tax preference Items: (See instructions before completing.)	6a		1			1
8	Appreciated property charitable deduction	6b		1			i
b	Tax-exempt interest from private activity bonds issued after 8/7/86.	6c	4,500	00			1
C	Depletion	6d					1
đ	Accelerated depreciation of real property placed in service before 1987	·					
e	Accelerated depreciation of leased personal property placed in service before 1987	6e					
•	Amortization of certified pollution control facilities placed in service before 1987.	61					
9	Intengible drilling costs	[6g }		L		1	
ħ	Add lines 6a through 5g			į	6h	6,500	100
7	Combine lines 4. 5s and 6h		<u>7</u> _	448, 380			
8	Energy preference adjustment for certain taxpayers. (Do not enter more than 40%	ons		1,116	00		
9	Subtract line 8 from line 7				8	448, 380	77
10	Alternative tax net operating loss deduction. See instructions for limitations			1	10	4440 55-	00
11	Alternative minimum taxable income. Subtract line 10 from line 9 if married filing	separat	ely see instruc	tions	11		77
12	Enter: \$40,000 (\$20 000 if married filling separately; \$30,000 if single or head of hou	sehold)		}	12	40,000	
13	Enter: \$150,000 (\$75,000 if married filling separately; \$112,500 if single or head of h	ouseho	i c)	.}	13_	150,000	40
14	Subtract line 13 from line 11. If zero or less, enter -Q- here and on line 15 and go to			ŀ	14	298, 380	77
15	Multiply line 14 by 25% (.25)			ļ	15	74,595	12
8	Exemption Subtract line 15 from line 12. If zero or less, enter 0. If completing this 14 see instructions for amount to enter	age	16		00		
7	Subtract line 16 from line 11. If zero or less enter -0- here and on line 22 and skip	lines 18	through 21	. [17	448, 380	77
	Multiply line 17 by 24% (24)	18	107, 411				
9	Atternative minimum tax foreign tax credit See instructions	19	1.488				
0	Tentative minimum tax Subtract line 19 from line 18			. [20	105, 922	
1	Enter your tax from Form 1040, line 38 minus any foreign tax credit on Form 104 antered on line 39 of Form 1040 see instructions			nt is	21	10Z, 450	
2	atternative minimum tax. Subtract line 21 from line 20 if zero or less enter -0-1	Enter th	is amount on F to enter	orm	22	3 272	

For Paperwork Reduction Act Notice, see separate instructions

Cat No 13500G

Form 6251 (1991)

Form 1116

Foreign Tax Credit

Individual, Fiduciary, or Nonresident Alien Individual

OMB No. 1545-0121

Internal Revenue Service	Department of the Treasury Attach to Form 1040, 1040NR, 1041, or 990-T. Internal Revenue Service See separate instructions.							Attachment		
		esc <u>man</u>)		TOEN L	HARDING					Sequence No. 1 on page 1 of your tax
Use a separate F Categories of In	om 1116	for each cat			L-/	L.	- boy Ref	iona wax		
, '	•	•			e this form	for credit t	or laxes o	ore you n:	CLIECK	a Dox, read
Passive Incon	ne	LJ Sh	ipping inco	me		[] Լս			ons (se	e instructions
High withhold			vidends iron	n a DISC or	r former DI	SC be	fore comp	leting fo	nn)	A USURCHOIS
Financial servi	ices incom		rtain distrib	utions from	a foreign	Ū Ge	nerai limita	ation inc	orne —	all other income
		sai	es corporat	ion (FSC) o	f former FS	3C SO	arces ouisi	CO the L	inited	States (including
Resident of (name	of countr	vI > //	.S.A.			inc	ome from	sources	within	U.S. possession
Note: If you paid	faxes to or	e foreion co	violor or il	S passessi	00 400 00	Lanca & C. P				
more than one fo	reign cour	itry or U.S. i	ossession.	use a sepa	rate colum	n and line t	'art i ang il 'ot each co	ine A in Vintor o	Pert II	. If you paid taxe
Part i Taxable	income	or Loss Fr	om Sourc	es Outside	the Unit	ed States	for Sena	rate Ca	decor	SSION.
					Foreign	Country or	J.S. Posse	salon	10801	Total
				A		8		C	- 1	Add Cols. A. B. an
Enter the name of	of the fore	eign countr	y or U.S.				***************************************			<u> </u>
possession	ar is.		▶ .	United K	mgdom					
1 Gross incom	e from so	urces within	country							
shown above										
(See instruction	ons p: 4	HYIDIMOS								
and the second section of the section of t	* ****	erontroman, com		11, 25			MANANA.		MAN I	
pplicable deductio	ns and loss	es (See instr	retions b						1	11, 257.
2 Expenses dire	ctiv allocal	hle to the in	come on		uuungun		naquinini.		<i>44///</i>	
line 1 (attach s	schedule)	olo to the lit	COLLE OH		oa l					
Pro rata share		ductions no	directly							
allocable:										A
a Certain itemiz	ed deduc	tions or s	standard						~	
deduction (Sec b Other deduction	e instructio	ns)	- 1	26, 45		w 100 1 - 1 12 12 12 12 12 12 12 12 12 12 12 12 1				
 Add lines 3a ar 	ns (auach ar sh	scneoule)	}		-06				-9//	ä
d Total foreign so		e (Saa inete:	meionn)	<u> 24, 459</u> // 259	. 72				-4///	8
e Gross income	from :	e (occursos	re-	77			- 	************	-////	Ä
instructions.)	1101)) 2	10 SUUICES		457 602	. 92					
Divide line 3d b	y line 3e		· · · · · ·	2.4			·		-4///	
Multiply line 3c	by line 3f			3650			 		-/////	
Pro rata share of in	iterest expen	se (See instru	ictions.):							
Home mortgage in	terest from I	ine 5 of the wo	orksheet			*********		umam		
on page 5 of the i	nstructions	•		145.	76	_				
Other interest			:		00					
Losses from fore	ign source	es			00					
Add lines 2, 3g,	da dh an	45	1				1		"	
Subtract line 6 fe	om line 1	Enter the re	sult here =	rd on Boe 1		,	<u> </u>		6	814.63
Foreign Ta	xes Paid	or Accrue	d (See in	structions		· · ·	<u></u>	. 💆	7	10, 443.0
Credit is claimed for taxes					ign saxes pai	d or account				
ou must check one)	· · · · · · · · · · · · · · · · · · ·	In foreign	ситепсу		T		in U.S.	dallan		Mendale manda
☐ Paid ☐ Accrued	Taxes	withheld at sou	itce on:	(d) Other	Tavas	withheld at so		·		
Date paid		(b) Rents		foreign taxes			wice on:	(h) On foreign t		Total foreign taxes paid or
or accrued	a) Dividends	and royalites	(c) interest	5CCrued	(e) Dividends	(f) Rents and royalties	(g) interest	paid a	OY .	accrued (add cols.
				Ļ _	1,618 95				-	(e) through (h))
		l i		1	i	1	T			
				 	<u> </u>	<u></u>	į .		9	
	·					<u> </u>				·^

Form 1116 (1991)

HEIZENMINE MINIONS IN COMPUTATION

2	art III Figuring the Credit							
9	Enter amount from line 8. This is the total foreign taxes paid accrued for the category of income checked above Part I	. <u>9</u>	4	488.	95		. af 6 66666) \$6 c v. v. v. v. v. v. v. v. v. v. v. v. v. v. v. v. v. v. v. v. v. v. v. v. v. v.	# of 1 to 1 to 1 to 1 to 2 to 2 to 2 to 2 to
10	Carryback or carryover (attach detailed computation)	10	<u> </u>		00			
11	Add lines 9 and 10	11	1.4	688.	95"			o.
12	Reduction in foreign taxes. (See instructions.)	12			00			
13	Subtract line 12 from line 11 This is the total amount of foreign	taxes av	vailable f	or credit	. [13	1, 6	88.95
14	Enter amount from line 7. This is your taxable income or floss from sources outside the United States (before adjustments) to the category of income checked above Part I (See instructions.)	r i	10,	443.	09			
15	Adjustments to line 14 (See instructions.)	15		7				
16	Combine the amounts on lines 14 and 15. This is your net fore the result is zero or less, you have no foreign tax credit for the ty page 1. Skip lines 17 through 21)					16	10,44	13.09
17	Individuals: Enter amount from Form 1040, line 35. If you are a nonresident alien, enter amount from Form 1040NR, line 33 Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you ligured your tax using the maximum tax rate on or	.17		₹ 8 0. instructio				•
8	Divide line 16 by line 17 (If line 16 is more than line 17 enter the	i licure "	1 "\		l	18		2.32%
1	Individuals: Enter amount from Form 1040, line 40, less any am- and 42. If you are a nonresident alien, enter amount from Form 104 on Form 1040NR, line 39. Estates and trusts: Enter amount from 1c. or Form 990-T, line 8	ONA, line	38, less	any amo	unt line	19	<u> 107, 4</u>	<u>://. 38</u>
) }	Multiply line 19 by line 18 (Maximum amount of credit).			,		20	Z , :	504.34
8	Enter the amount from line 13 or line 20, whichever is smaller, lift it are completing, skip lines 22 through 29 and enter this amount on the appropriate lines in Part IV).	line 30	only For Otherwis	m 1116 y e, compl	ete	21		488.95°
art		instructi	ons.)			<u>* • • • • • • • • • • • • • • • • • • •</u>		<u> </u>
		TT		** mm*			, n <u></u>	
C	redit for taxes on passive income	22	The same rights a second					
С	redit for taxes on high withholding tax interest	23						
C	redit for taxes on financial services income	24	Market State of Addition 1 and the second	-h =	-8			
Cr	redit for taxes on shipping income	25	<u>-</u>					
Cr	edit for taxes on dividends from a DISC or former DISC	26	· '41 da / and a.					
Cr	edit for taxes on certain distributions from a FSC or former FSC	27						
Cn	edit for taxes on lump-sum distributions	28						
Cre	adit for taxes on general limitation income (all other income from urces outside the United States)	29						
Red Sub	d lines 22 through 29 duction of credit for international boycott operations. (See instru- btract line 31 from line 30. This is your foreign tax credit. Enter h Form 1040NR, line 40: Form 1041, Schedule G, line 2s, or Form	ere and	on Form) 1040, lin	30 31		1, 688	95

Form 8271 Investor Reporting of Tax Shelter Registration Number OMB No. 1545-0881 Expires 6-30-93 (Rev. July 1990) > Attach to your tax return. Attachment Department of the Treasury Internal Revenue Service > If you received this form from a partnership, S corporation, or trust, see the instructions. Sequence No. 71 investor's taxpayer identification number investor's tax year ending investor's name(s) as shown on return NASEMAN and TorKL HARDING 12-31-91 М. Part I Tax Shelter Information (b) Tax Shelter Registration Number (11-digit number) Tax Shelter Taxpayer Identification Number (d) Type of Tax Shetter (see list in instructions) (a) Tax Shelter Name 902170 00010 73- 1389 684 27- Manu facturi Agricutheral Minerals Co. L.P. 92008 000 124 39- 1715850 55 - Transportation 2 Lakehead Popular Parmers LP 3 4 Tax Shelter Benefits Claimed or Reported By Investor on Return to Which This Form 8271 is Attached Part II Note: If you received any Schedules K-1 for these benefits, see the specific instructions for Part II on page 2. (d) Forms and Schedules Where Benefits Are Claimed or Reported (b) Deductions and Losses (a) Gross Income Gross Profits and Gains (c) Credits See Schedule K-1s attached hereto

General Instructions

5

Paperwork Reduction Act Notice. —We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 13 min
Learning about
the law or the form 12 min
Preparing the form 4 min
Copying, assembling,
and sending the form

to IRS 14 min

If you have comments concerning the accuracy of these time estimates or

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

Purpose of Form.—Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 of the Internal Revenue Code ("registration required tax shelters") and to report other information about the tax shelter and its benefits. The tax shelter registration number and the other information must be reported, even if the particular interest is producing net income to the filer of Form 8271 (but see Projected Income Investments below). Use additional forms to report more than five tax shelter registration numbers

Note: Investors are reminded that a tax shelter registration number does not indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.

Who Must File.—Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at Item G. Schedule K-1 (Form 1065), or item C. Schedule K-1 (Form 1120S) if a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a passthrough entity, both the passthrough entity and its partners shareholders or beneficiaries must file Form 8271.

A passthrough entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the passthrough entity itself has invested in a registration-required tax shelter

Note: Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your lax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitation, and that loss is the only tax item reported to you from the shelter

Projected Income Investments.—In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register and thus not

have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment it is possible, therefore, that you may not be furnished a tax shelter registration number and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are subsequently furnished a tax shelter registration number because of a tax shelter that ceases to be a projected income investment, follow the instructions for Form 8271 however, you are required to file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

Filing Form 8271,---Attach Form 8271, and any other required information, to any return, including applications for tentative refund (Forms 1045 and 1139), and amended returns (Forms 1040X and 1120X) on which a deduction, loss, credit or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax sheller

A passthrough entity that has invested in a registration-required tax shelter must furnish copies of the following documents to its partners, shareholders, or beneficiaries: (1) its Form 8271 and (2) Form 8271 and Schedule K-1 from any other passthrough entity

Also, in the case where: (1) the passthrough entity acquired at least 50 percent interest, in one tax year. in a registered tax shelter (and in which it had not held an interest in a prior year) and (2) the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the passthrough entity need not distribute copies of Form 8271 to its investors. The passthrough entity alone is required to prepare Form 8271 and include it with the entity tax return.

666 00

REDACTED

OMB No. 1545-0191 **Investment Interest Expense Deduction** Attachment Department of the Treasury Internal Revenue Service Attach to your tax return. Sequence No. 72 Name(s) shown on return ldentifying number David Toshl 666 Investment interest expense paid or accrued in 1991. See instructions 80 Disallowed investment interest expense from 1990 Form 4952, line 23 3 Total investment interest expense. Add lines 1 and 2 998 Net investment income. See instructions 4 Disallowed investment interest expense to be carried forward to 1992. Subtract line 4 from line 5 5 3. If zero or less, enter -0- .. 00

General Instructions

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . 13 min Learning about the law or the form 14 min. 11 min Preparing the form

Copying, assembling, and sending the form to the IRS 10 min

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions for the tax return with which this form is filed

Purpose of Form

Interest expense paid by an individual estate, or a trust on a loan that is allocable to property held for investment (defined on page 2), may not be fully deductible in the current year Form 4952 is used to figure the amount of investment interest expense deductible for the current year and the amount if any to carry forward to future years

For more details, get Pub 550, Investment Income and Expenses

investment interest expense deduction. Enter the smaller of line 3 or line 4. See instructions Who Must File

If you are an individual, estate, or a trust, and you claim a deduction for investment interest expense, you must complete and attach Form 4952 to your tax return unless all of the following appiv:

- · Your only investment income was from interest or dividends.
- You have no other deductible expenses connected with the production of interest or dividends:
- · Your investment interest expense is not more than your investment income,
- You have no carryovers of investment interest expense from 1990.

Allocation of Interest Expense Under Temporary Regulations Section 1.163-8T

If you paid or accrued interest on a loan and you used the proceeds of the loan for more than one purpose, you may have to allocate the interest paid. This is necessary because of the different rules that apply to investment interest, personal interest, trade or business interest home mortgage interest, and passive activity interest. See Pub. 550.

Specific Instructions

Line 1-Investment Interest Expense

Enter the investment interest paid or accrued during the lax year, regardless of when the indebtedness was incurred Include interest paid or accrued on a loan (or part of a loan) that is allocable to property held for investment

Be sure to include investment interest expense reported to you on Schedule

K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include the following:

- Home mortgage interest:
- Interest expense that is properly allocable to a passive activity (see Passive Activities below);
- · Any interest expense that is capitalized, such as construction interest subject to section 263A; or
- Interest expense related to tax-exempt interest income under section 265

Passive Activities

Investment interest expense does not include any interest expense that is taken into account in determining your income or loss from a passive activity. However, interest expense that is properly allocable to portfolio income is investment interest expense and is not taken into account when determining your income or loss from a passive activity. Portfolio income includes income (not derived in the ordinary course of a trade or business) from interest dividends, annuities, royalties. and net gain from the disposition of property held for investment. See the instructions for Schedule E (Form 1040) for the definition of passive activity

Line 4—Net Investment Income

Net investment income is the excess if any, of investment income over investment expenses (see page 2). Include investment income and

Cat No 13177Y

Form 4952 (1991)